

59-27-104 Payment of tax.

- (1) Subject to Subsection (2), a sexually explicit business or escort service subject to the tax imposed by this chapter shall file a return with the commission and pay the tax calculated on the return to the commission:
 - (a) quarterly on or before the last day of the month immediately following the last day of the previous calendar quarter if:
 - (i) the sexually explicit business or escort service is required to file a quarterly sales and use tax return with the commission under Section 59-12-107; or
 - (ii) the sexually explicit business or escort service is not required to file a sales and use tax return with the commission under Chapter 12, Sales and Use Tax Act; or
 - (b) monthly on or before the last day of the month immediately following the last day of the previous calendar month if the sexually explicit business is required to file a monthly sales and use tax return with the commission under Section 59-12-108.
- (2) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules to:
 - (a) establish standards for determining whether an operation is a sexually explicit business or escort service; and
 - (b) determine, for purposes of Section 59-27-102, amounts that are similar to an amount paid for:
 - (i) a salary;
 - (ii) a fee;
 - (iii) a commission;
 - (iv) hire; or
 - (v) profit.

Amended by Chapter 382, 2008 General Session